Annual Reports

of the

Town Officers

and

Inventory of Polls and Ratable Property

of

NELSON

NEW HAMPSHIRE

for the year ending

DECEMBER 31

1945

SENTINEL PRINTING COMPANY
KEENE, N. H.
1946

ANNUAL REPORTS

OF THE

TOWN OFFICERS

AND

Inventory of Polls and Ratable Property

OF

NELSON, N. H.

FOR THE YEAR ENDING

DECEMBER 31, 1945

SENTINEL PRINTING COMPANY
KEENE, N. H.
1946

N
352.07
N43
1945

TOWN OFFICERS

Selectmen

WILMER C. TOLMAN BERNARD F. RICHARDSON
NEWTON D. TOLMAN

Town Clerk
MILDRED QUIGLEY

Tax Collector
FRANK E. UPTON

Treasurer
FLORENCE TOLMAN

Road Agent
EDWARD F. MURDOUGH

Constable
HAROLD TOMPKINS

Police Officers

FRANK E. UPTON JR. JOHN POLAND

Overseer of the Poor
FLORENCE TOLMAN

Trustee of Trust Funds
ADA B. UPTON

Auditor
FRANCIS TOLMAN

Trustee of Library
ALICE SHARPLES

Sexton
MAURICE TOLMAN

THE STATE OF NEW HAMPSHIRE

TOWN WARRANT

To the Inhabitants of the Town of Nelson in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Nelson on Tuesday, the 12th day of March, next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see what sum of money the Town will raise and appropriate for repairing highways and bridges, or take any action relating thereto.

4. To see if the Town will vote to raise and appropriate the sum of $334.89 for the construction of Class V highway, the State to contribute $1,339.56.

5. To see if the Town will raise and appropriate the sum of $200.00 for White Pine Blister Rust work, or take any action relating thereto.

6. To see if the Town will raise and appropriate money to calcium chloride Class V highways, or take any action relating thereto.

7. To see what sum of money the Town will raise and appropriate for Memorial Day.

8. To see what sum of money the Town will raise and appropriate for Old Home Day.

9. To see if the Town will vote to accept right-of-way deeds from land owners along the Skinner road so-called, running from the Townes farm road to the Eames place, or take any action thereon.

10. To see if the Town will vote to raise and appropriate $200.00 for use in the care and maintenance of the Skinner road described in Article 9.

11. To see if the Town will give the selectmen the right to borrow money in anticipation of taxes.

12. To see if the town will raise and appropriate a sum of money to be added to the capital reserve fund to be used for the purchase of new equipment.

13. To see if the Town will raise and appropriate the sum of $39.00 for the support of the Monadnock Region Association, or take any action relating thereto.

14. To see if the Town will raise and appropriate the sum of $200.00 for the purchase of new fire equipment.

15. To see what sum of money the Town will raise and appropriate for the support of the Library.

16. To see if the Town will vote to raise and appropriate a sum of money to improve the Town Hall, or take any action relating thereto.

17. To see if the Town will take over the Fire Department or take any action relating thereto.

18. To see if the Town will vote to raise and appropriate a sum of money to improve the road leading to P. H. Struthers house, or take any action relating thereto.

19. To see if the Town will vote to raise and appropriate money to purchase more snow fence.

20. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and make an appropriation to cover the expense of such audit.

21. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 13th day of February in the year of our Lord nineteen hundred and forty-six.

WILMER C. TOLMAN,
BERNARD F. RICHARDSON,
NEWTON TOLMAN,
Selectmen of Nelson.

A true copy of Warrant—Attest:

WILMER C. TOLMAN,
BERNARD F. RICHARDSON,
NEWTON TOLMAN,
Selectmen of Nelson.

BUDGET

ESTIMATES OF REVENUE AND EXPENDITURES FOR THE ENSUING YEAR JAN 1, 1946 TO DEC. 31, 1946
COMPARED WITH
ACTUAL REVENUE AND EXPENDITURES OF THE PREVIOUS YEAR JAN. 1, 1945 TO DEC. 31, 1945

SOURCES OF REVENUE

	Actual Revenue Previous Year 1945	Estimated Revenue Ensuing Year 1946	Increase	Decrease
From State:				
Interest and dividends tax,	$803 28	$803 28		
Railroad tax,	40	40		
Savings bank tax,	58 37	58 37		
For fighting forest fires,	2 58	2 58		
Maintenance T.R.A.,	52 50	52 50		
From local sources except taxes:				
Rent of town hall and other buildings,	3 00	3 00		
Motor vehicle permit fees,	144 84	144 84		
From local taxes other than property taxes:				
(a) Poll taxes— Regular @ $2,	202 00	202 00		
Total revenues from all sources except property taxes,	$1,266 97	$1,266 97		

	Actual Revenue Previous Year 1945	Estimated Revenue Ensuing Year 1946	Increase	Decrease
*Amount to be raised by property taxes,	$11,531 39			
Total revenues,	$12,798 36			

*Total estimated "Revenues from All Sources except Property Taxes" deducted from Total estimated "Expenditures" should give estimated "Amount to be raised by Property Taxes."

PURPOSES OF EXPENDITURES

	Actual Expenditures Previous Year 1945	Estimated Expenditures Ensuing Year 1946	Increase	Decrease
Current maintenance expenses:				
General government:				
Town officers' salaries,	$560 00	$600 00	$40 00	
Town officers' expenses,	404 40	500 00	95 60	
Election and registration expenses,		200 00	200 00	
Expenses town hall and other town buildings,	312 63	300 00		$12 63
Protection of persons and property:				
Police department,	20 00	20 00		
Fire department,	219 73	200 00		19 73
Health:				
Vital statistics,	5 00	5 00		

	Actual Expenditures Previous Year 1945	Estimated Expenditures Ensuing Year 1946	Increase	Decrease
Highways and bridges:				
Town maintenance:				
Summer,	2,769 90	2,500 00		269 90
Town maintenance:				
Winter,	1,676 86	1,676 86		
Calcium chloride,	397 75	397 75		
General expenses of highway department,	317 43	317 43		
Town road aid,	306 88	334 89	28 01	
Repairs on tractor and plow,	1,401 96			1,401 96
Libraries:	25 00	25 00		
Public welfare:				
Town poor,	324 50	200 00		124 50
Old age assistance,	99 78	99 78		
Patriotic purposes:				
Memorial Day,	29 75	29 75		
Recreation:				
Old Home Day,	50 00	50 00		
Public service enterprises:				
Cemeteries,	49 25	49 25		
Insurance on bldgs and bks.,	116 75	116 75		
Unclassified:				
Monadnock Region,	40 00	39 00		1 00

	Actual Expenditures Previous Year 1945	Estimated Expenditures Ensuing Year 1946	Increase	Decrease
Interest:				
On long term notes,	120 00			120 00
On principal of trust funds used by town,	52 50	52 50		
Outlay for new construction and perm. improve.:				
Monadnock News,	50 00			50 00
New equipment, tools,	150 88			150 88
Indebtedness:				
Payment on principal of debt:				
(b) Long term notes,	800 00			800 00
(d) Payment to capital reserve funds,		500 00	500 00	
Payments to other governmental divisions:				
County taxes,	779 25	779 25		
Payments to school districts,	3,805 15	3,805 15		
Total expenditures,	$14,885 35	$12,798 36	$863 61	$2,950 60

RESIDENT INVOICE AND TAXES FOR THE YEAR 1945

Name and Description		Valuation	Total Tax
Barrett, Earl			
Poll			$5.00
35a. Gibson lot	$150		
20a. Russell lot	50		
16a. Wilson lot	400		
2 horses	400		
2 cows	225	$1225	36.75
1 female dog			
3 male dogs			
Barrett, Fanny			
Poll			5.00
Barrett, Lestina			
Poll			5.00
10a. home place	800	800	24.00
Barrett, Lena			
1a. home place	700	700	21.00
Barker, Sheldon			
Poll			5.00
1a. home place	700	700	21.00
Barker, Florence			
Poll			5.00
Bardwell, Leslie			
Poll			5.00
Ball, Frank			
Soldier			
Ball, Doris			
Poll			5.00
90a. Murdough place	1100	1100	33.00
Boles, Alton			
Poll			5.00
2 horses	400		
14 cows	1400	1800	54.00
1 female dog			
Boles, Millicent			
Poll			5.00
Bridge, Jessie			
Poll			5.00
1a. homestead	150	150	4.50
Brown, Fred			
Home place	1400	1400	42.00
Cady, Florence			
35a. homestead	1900		
Wood and timber	200		
Camps	1000	3100	93.00
Conrad, W. O.			
Home farm and Shepardson lot	1400		
Wood and timber	400	1800	54.00
Creamer, Florence			
Poll			5.00
Creamer, Joseph H.			
Poll			5.00
2½a. homestead	200	200	6.00
1 female dog			
Curtis, George			
Poll			5.00
Curtis, Mabel			
Poll			5.00
Damboise, Joseph			
Poll			5.00
Camp on W. C. Tolman lot	100	100	3.00
DeMartelly, John			
Poll			5.00
1 cow	80	80	2.40
DeMartelly, Janet			
Poll			5.00
Dutton, D. W.			
Poll			5.00
324a. Wilson and Tarbox land	500		
Wood and timber	1400		
90a. Buckminster and Wilder lots	400		
26a. Towne farm	600		
Wood and timber	100		
2a. Henry Tarbox place	2000		
4a. Skinner lot	100	5100	153.00
Farwell, Oren L.			
Poll			5.00
Farwell, Dorothy			
Poll			5.00
Farwell, James			
Poll			5.00
Home place	1650		
Wood and timber	100		
1 cow	125	1875	56.25
1 male dog			
Farwell, Delia			
Poll			5.00
Farwell, Mary			
Poll			5.00
Fisher, Ernestine			
Poll			5.00
1a. home place	1500	1500	45.00

Name and Description		Valuation	Total Tax
Fisher, Fred			
Poll			5.00
Fisher, Herman			
Poll			5.00
Fisher, Clarence			
½a. homestead	1800	1800	54.00
Fisher, Blanche			
Poll			5.00
Floyd, Rolfe			
Poll			5.00
50a. Brooks farm	4500		
Wood and timber	100		
1 horse	200	4800	144.00
1 male dog			
Floyd, Frances			
Poll			5.00
Flood, Percy			
Poll			5.00
33a homestead	800	800	24.00
Fletcher, Helen			
10a. homestead	1500		
5a. pasture	75		
1 lot	100	1675	50.25
Fowler, Madeline			
Poll			5.00
Frazier, Clinton			
Poll			
4a. land and buildings	600	600	18.00
Frazier, Edna			
Poll			5.00
Frazier, William H.			
Poll			5.00
Homestead	500	500	15.00
Frazier, Edith			
Poll			5.00
Homestead	300	300	9.00
Gibson, Mabel			
1a. homestead	600	600	18.00
Guillow, Maurice			
Poll			
Homestead	500	500	15.00
Guillow, Willie L.			
Poll			5.00
80a. homestead	1000		
1 cow	100	1100	33.00
Guillow, Zaidee			
Poll			5.00
Hardy, Myra			
Poll			5.00
Hardy, M. F. Est.			
82a. Kelly farm	300	300	9.00
Howard, Mary C.			
Poll			5.00
Hutchins, Agnes			
Poll			5.00
Hutchins, Walter			
Poll			5.00
Homestead	500	500	15.00
Jackson, Eleanor			
Poll			5.00
Messenger, Carlotta			
½a homestead	500	500	15.00
Monroe, Florence E.			
Poll			5.00
¼a Loveland place	1000	1000	30.00
Murdough, Edward			
Poll			5.00
Homestead	500		
1 cow	100	600	18.00
1 male dog			
Murdough, Ruby			
Poll			5.00
Murphy, Flora M.			
2a. home and store	2500		
2 camps	600		
Stock in trade	900	4000	120.00
1 male dog			
Osgood, S. E. and L. A.			
117a. home place	500	500	15.00
Osgood, Carroll C.			
Poll			5.00
55a. mowing and sprout land	500	500	15.00
Page, Cora M.			
Poll			5.00
Page, George S.			
100a home place	1600	1600	48.00
Page, Ralph G.			
Poll			5.00
Log cabin	300	300	9.00
Phillips, Mabel A.			
Poll			5.00
Poland, Rose			
Poll			5.00
Poland, John			
Poll			5.00
James Scott place	1000	1000	30.00
Poland, Edgar			
Poll			5.00
Camp on Nelson road	100	100	3.00
1 male dog			
Preist, Ethel M.			
Hubbard land	600		

Name and Description		Valuation	Total Tax
4a. Bark mill lot	50	650	19.50
Quigley, Mildred			
Poll			5.00
Richardson, Mabel A.			
Poll			5.00
Rowe, Lulu			
Poll			5.00
Scott, Everett			
Home place and Russell lot	2100		
4a Gibson lot	100		
Wood lot	200	2400	72.00
Sharples, Alice			
Poll			5.00
Sharples, William			
Poll			5.00
Sherrard, Jack			
Poll			5.00
Smith house	300	300	9.00
Skillin, Grace			
Poll			5.00
2 cottage's and lots	2250		
Part of Sheldon farm	250	2500	75.00
Skillin, Simeon			
Poll			5.00
Skinner, Joseph			
Poll			5.00
175a. Stevens lot	300		
Wood and timber	50	350	10.50
Skinner, Sarah			
Poll			5.00
Small, E. P.			
1a. Greene place	1800		
Right of way to Granite lake	50		
Double house lot	50	1900	57.00
Smith, Edward			
Poll			5.00
Smith, Eleanor			
Poll			5.00
Stevens, Susie			
Home place	600	600	18.00
Stack, Michael			
Poll			5.00
Stack, Mary			
Poll			5.00
Steinhardt, Helen E.			
Poll			5.00
4½a. Hale place Makechnie and Hartwell land and 5 camps	3000	3000	90.00

Name and Description		Valuation	Total Tax
Story, W. L.			
Home place	700	700	21.00
Struthers, Parke H.			
Poll			5.00
Cabot farm	3500		
Scripture place	500		
4 cows	300		
1 neat	60		
25 sheep	250	4610	138.30
Struthers, A. L.			
15a part of Hardy farm	1000	1000	30.00
1 male dog			
1 female dog			
Tolman, Arvilla			
Poll			5.00
Tolman, Cora J.			
Poll			5.00
33a. homestead	1000	1000	30.00
Tolman, Maurice P.			
Poll			5.00
1 cow	50	50	1.50
1 male dog			
Tolman, Florence			
Poll			5.00
Tolman, Frances			
Poll			5.00
4a. homestead	2000		
2 horses	300	2300	69.00
2 male dogs			
Tolman, Newton			
Poll			5.00
Homestead	2000		
1 cow	75	2075	62.25
1 male dog			
Tolman, Janet			
Poll			5.00
Tolman, Robert			
Poll			5.00
1 cow	125	125	3.75
1 male dog			
Tolman, Alice			
Poll			5.00
½a. Fletcher lot	50	50	1.50
Tolman, Neil			
Bryant place	2200		
Holbrook place and Jackson lot	2700		
Old town barn and lot	50	4950	148.50
Tolman, Wayland P.			
142a homestead and camps	3100		
4 camps	1125		
1a ½ int. in			

Name and Description		Valuation	Total Tax
Yardley lot	25		
52a part of Sheldon farm	300		
Wood and timber	300		
100a. Cowan place	200		
Wood and timber	200		
Cottage on Tolman pond	300		
5 cows	575		
20a. Stevens lot	150	6275	188.25
Tolman, Wilmer C.			
150a. home place	3000		
200a. Hurd hill and Powers lot	200		
Wood and timber	300		
48a. Dow pasture	150		
45a Melville pasture	150		
25a Winn lot	100		
10 part of Tenny lot	100		
½ interest in Yardley lot	25		
4 camps	1250		
Cottage and sleeping cabins	900		
20a. part of Simmons place	225		
50a. Charles Yardley lot	250		
60a. White pasture	100		
Lot on Tolman pond	25		
Landing on Nubanusit lake	25	7125	213.75
Tompkins, Ethelyn			
Poll			5.00
1 horse	25	25	.75
Tompkins, Howard			
Land and buildings	500	500	15.00
Tompkins, Irene			
Poll			5.00
Towne, Edward Est.			
½a. Quigley house	500	500	15.00
Towne, Helen			
Poll			5.00
2 cows	150	150	4.50
Trowbridge, Cornelius			
Poll			5.00
200a. land and buildings	3400		
Wood and timber	100	3500	105.00
Trowbridge, Margaret			
Poll			
Upton, Ada			
Poll			5.00
25a. Ruffle pasture	50	50	1.50
Upton, Horace			
Poll			5.00
67a home place	1500		
200a. Hastings lot	350	1850	55.50
1 male dog			
Upton, Francis R.			
Poll			5.00
Upton, Frank E.			
Poll			5.00
80a. home place and camps	2500		
Wood and timber	150		
5a. Bryant land	100		
100a. Hart farm	200		
125a. Humphry and school lot	250		
25a. Stevens lot	50		
10a. Halecroft camp	700		
1 portable mill	300	4250	127.50
Upton, Frank Jr.			
Poll			5.00
Warner, Grace			
Poll			5.00
80a. home place	800		
Wood and timber	200		
20a. Jewett lot	100	1100	33.00
Warner, Arlene			
Poll			5.00
1 male dog			
Warner, Don			
Poll			5.00
2 horses	200		
2 cows	150	350	10.50
1 male dog			
Warner, John			
Poll			5.00
White, Barbara			
Poll			5.00
464a. Osborne pasture, Ruggles and Collins farms	3200		

Name and Description		Valuation	Total Tax
Wood and timber	500		
Lot and buildings on Silver lake	300	4000	120.00
White, Barrie			
Poll			5.00
Wilder, Everett			
Poll			5.00
Eben Tarbox lot	200		
Wood and timber	200		
5½a. Green and Guillow lot	25	425	12.75
Wilder, Eva			
Poll			5.00
Wilder, Rose			
Poll			5.00
2a. Whittier place	600	600	18.00
Wheelwright, D. P			
Poll			5.00
40a. homestead	3500	3500	105.00
Wheelwright, Beth			
Poll			5.00
Wilcox, Neva P.			
Cottage and lot	1000		
1/3 of lot No. 10	60	1060	31.80
Wilcox, Hollis B.			
Poll			5.00

SOLDIERS' EXEMPTIONS AND TAXES

Name and Description		Valuation	Total Tax
Jackson, Louis			
Poll			$3.00
1 horse	$75		
1 cow	75	$150	
1 male dog			
Marnell, James J.			
Poll			3.00
Georgina place	1500	1500	15.00
Priest, John F.			
Home place	1000	1000	
Quigley, Albert D.			
Poll			
Lot on Stoddard road	50	50	3.00
Richardson, Bernard F.			
Poll			3.00
2a. Scott place	1600		
100a. Trombly place	200		
Wood and timber	800	2600	48.00
1 female dog			
Rowe, Thomas F.			
Poll			3.00
Homestead	2800	2800	54.00
Steinhardt, David			
Poll			3.00
Tolman, Gordon F.			
Poll			3.00
Homestead	1750	1750	22.50
1 male dog			
Tompkins, Harold			
Homestead	300	300	3.00
Poll			3.00
1 male dog			

NON-RESIDENT INVOICE AND TAXES FOR THE YEAR 1945

Name and Description		Valuation	Total Tax
Adams and O'Brien			
3 lots on granite lake	$600	$600	$18.00
Ames, Ira R.			
1a. cottage on on Nubanusit	2000	2000	60.00
Andorra Forest Products Co.			
100a. Tolman hill lot	200		
Wood and timber	1200		
16a. Blodgett lot	150	1550	46.50
Annett Box Co.			
Timber on Kenniston lot	100		
Timber on Morse lot	800	900	27.00
Bailey, G. S. Est.			
100a. wood lot	200	200	6.00
Bailey, Anne M.			
1a land and			

Name and Description		Valuation	Total Tax
camp	75	75	2.25
Bailey, Minnie			
Cottage and lot	500	500	15.00
Balvin, Lena			
50a. Temple Scott place	1500	1500	45.00
Ballou, Ivah H.			
Turner cottage on Granite lake	1600	1600	48.00
Bancroft Heirs			
30a. Hardy, pasture	200	200	6.00
Barry, Julia and Florence			
4a. Cutting place	800	800	24.00
Barr, Ruth M.			
Sanborn cottage on Granite lake	2000	2000	60.00
Beauregard, Charles			
72a. Stone lot	150		
Wood and timber	160		
Timber on Osgood lot	750	1060	31.80
Bean & Symonds			
75a. Stevens lot	250	250	7.50
Beverstock, Charles Est.			
Cottage and right of way on Granite lake	300	300	9.00
Blake, Isabel			
½a land and cottage	2000	2000	60.00
Briggs, Vernon L.			
250a. Appleton pasture	2000		
30a. Yardley pasture	200		
10a part of Tenny lot	300		
490a Island pasture	15000		
Hunt pasture	500		
Wood and timber Yardley pasture	400	18400	552.00
Brown, Irving			
Cottage on Granite lake	2000	2000	60.00
Brown, Oscar			
10a. Robbins lot	50		
Wood and timber	100	150	4.50
Burke, Robert M.			
79a. Cram place	1000	1000	30.00
Carey, Forest L.			
Jewett lot and cabin	400		
Wood and timber	600		
Damon lot	100	1100	33.00
Case, Margaret			
4a. cottage and lot	4000	4000	120.00
Cathcart, James			
1a part of Jewett farm	150	150	4.50
Chandler, Harold E.			
Lot on Granite lake	200	200	6.00
Chase, Albert			
Cottage near Granite lake	600		
Foster land	200	800	24.00
Cheshire Mills			
10a. Plummer and Rugg land	3000		
30a. Read lot	300		
Right on Nubanusit	300		
43a. Sheldon lot	900		
Right on Spoonwood pond	600	5100	153.00
Cheswell, Frederick T.			
½a. lot on Granite lake	500	500	15.00
City of Keene			
33a. Hall and Hardy land	160		
77a. land on Echo lake	250		
80a. Rolfe land	2300	2710	81.30
Cobleigh, Gerald			
Priest place	1600	1600	48.00
Coffin, Josephine			
5a. Lot on Felt hill	100		
Lot on Granite lake	150	250	7.50
Coffin, Eugene			
2a. Chase place	1800		
Skinner lot	150	1950	58.50
Colonial Beacon Oil Co.			
Pumps and tanks	490	490	14.70

Name and Description		Valuation	Total Tax
Colony, Horatio Est.			
70a. Towne lot	200		
Wood and timber	1200	1400	42.00
Corcoran, Charles H.			
Part of Jewett farm	150		
Mill	1500	1650	49.50
Cross, Sophronia			
Cottage and lot	400	400	12.00
DeBussy, Katherine			
Land and cottage	300	300	9.00
Dinsmoor, Frank M.			
Cottage on Granite lake	2000	2000	60.00
Doe, Mrs. Ernest I.			
28a. Atwood place	1000	1000	30.00
Donohue, Timothy			
Cottage on Granite lake	600	600	18.00
Doyle, Mary L.			
Land and buildings on Bailey farm	1100	1100	33.00
Duncan, Robert R.			
280a. Belle Green farm	2000	2000	60.00
Eames, Charles H.			
4½a. Corey cottage	1700		
Lot on Granite lake	200	1900	57.00
Egbert, Victor			
5a. part of Remond farm	50		
26½a part of Egbert farm	850	900	27.00
Forssen, John W.			
Damon cottage	1200	1200	36.00
Fuller, Henry M.			
100a. Melville farm	7000		
Wood and timber	100		
Goodnough and Hubbard lot	100		
Wood and timber	500	7700	231.00
Fuller, Mrs. Ernest			
Kemp, Lewis and Goodhue land	2000		
Wood and timber	1000	3000	90.00
Gale, Edith O.			
40a. 2/3 Int. in Osgood farm and Fay lot	200	200	6.00
Garrique, Florence			
Cottage on Nubanusit	900	900	27.00
Gauthier, Fred			
45a Kittridge and Jewett land	200	200	6.00
Gay, Edward L.			
Cottage and garage on Granite lake	1500	1500	45.00
Giffin and Lord			
Cottage and land	1700	1700	51.00
Gilmore, Howard P.			
5a. cottage and garage	700	700	21.00
Gilmore, Howard			
33a. land and buildings	5000		
Garage	300		
16a. cottage and garage	1450		
Wood and timber	250	7000	210.00
Glazier, Gordon L.			
Cottage on Silver lake	700	700	21.00
Golm, Ingebord			
Cottage and lot on Granite lake	400	400	12.00
Gorges, Howard			
60a. Talor lot	300	300	9.00
Green, Malcolm			
School house lot	50	50	1.50
Greenwood, Jessie			
95a. Henderson farm	1500	1500	45.00
Griffin, Charles L.			
3a. house and lot	1800		
Cottages	850	2650	79.50
Grube, Emil			
12a lot and 2 cottages	1000	1000	30.00
Gulf Oil Corp.			
Pumps and tanks	170	170	5.10
Hackler, William			
Cottage and lot on Granite lake	600	600	18.00

Name and Description		Valuation	Total Tax
Hall, William H. heirs			
30a. land and buildings	4000		
70a. Stevens farm Nubanusit dam and little island	1600		
Wood and timber	200		
142a. Storey farm	1400		
Wood and timber	200		
88a. Priest farm	1700		
Wood and timber	300		
60a. City hill pasture	400		
120a. Dakin pasture	1500		
4a. Sharples land and buildings	1200		
Melville pasture	600	13100	393.00
Hammond, J. J.			
248a. Gunn lot	500	500	15.00
Hanifin, Thomas			
33a. Donkey pasture	100		
57a. Taylor lot	150	250	7.50
Hardy, Edwin H.			
118a. Hardy farm and White hill	2300		
Wood and timber	200		
Log cabins and Holbrook lot	350	2850	85.50
Hardy, Phillips			
86a. Part of Scripture farm	200	200	6.00
Harper, Louis			
Land and Cottages	1500	1500	45.00
Hartwell, Marjorie			
4a. lot and cottage	1400		
½a. lot on old Nelson road	100		
½a. lot on Granite lake	250	1750	52.50
Heath, Henry A. Est.			
90a. Patrick farm	2000	2000	60.00
Holt, Annie G.			
5a. lot and Elder cottage	800	800	24.00
Holt, Chas. W. Est.			
100a Holt farm and White pasture	700	700	21.00
Huntress, Frank C.			
2 lots and boat house	700	700	21.00
Huntsman-Trout Mrs. Edw.			
25a. part of Brooks farm	100	100	3.00
Jackson, Howell			
1a. land and buildings	1300	1300	39.00
Jackson, Charles			
Lot on Granite lake	150	150	4.50
Johnson, John W.			
38a. Wilder farm	2500	2500	75.00
Joseph, Ruth			
Lot on Tolman poland	100	100	3.00
Kelly, Joseph and Ida			
Lumber on Bailey Est.	2000	2000	60.00
Kirk, Ruth			
Cottage on Granite lake	1600	1600	48.00
Klemperer, Paul			
55a. Thorne place	1400	1400	42.00
Knight, A. H.			
Cottage and lot on Granite lake	400	400	12.00
Laubshire, George			
1a. Brown lot	50	50	1.50
Lau, Loraine			
Taylor pasture	150		
Wood and timber	450	600	18.00
Law, Mrs. Alec			
50a. Fowler lot	250		
250a. Towne farm lead mine and Giffin and Osgood pasture	4000		
Wood and timber	500	4750	142.50
Leroux, D. W.			
60a. part of Kelly farm	700	700	21.00

Name and Description		Valuation	Total Tax
Linder, Charles			
Land and buildings	700	700	21.00
Linder, Priscilla			
Patrick lot	50	50	1.50
Little, Jesse O.			
Cottage on Granite lake	1600	1600	48.00
Lowinthan, Albert			
63a. Granite lake camps	8000	8000	240.00
Lovering, Gladys			
30a. part of Burpee lot	150	150	4.50
Low, Florence			
12a. lot and cottage	2100	2100	63.00
MacBean, T. L.			
Robbins lot	100		
Spaulding mill privilege	100		
Boarding house	800	1000	30.00
MacBean, Elizabeth Est.			
Bridge place	5000	5000	150.00
Makechnie, A. N.			
6a. land and buildings	2000		
18a. Whittier lot	400	2400	72.00
Mason, W. L.			
Cottage and lot	2500		
1a. Munsell lot cottage	2000		
8a. Traxler lot	300	4800	144.00
Mason, Mrs. A. E.			
2½a land and buildings	3000		
2½a. Bass lot	$600		
Hale dam site	100		
Dunn place	1200	4900	147.00
McClure, Kenneth			
55a. Wilder, Osgood and Blodgett land	100	100	3.00
McIntire, Martha J.			
2a. Tarbox lot and cottage	1000		
Lot on Granite lake	100	1100	33.00
McMahon, John Jr.			
30a. Rugg lot	50		
Wood and timber	150	200	6.00
Menter, Harry J. Est.			
75a. Robbins lot	200	200	6.00
Metcalf, Doris			
Taylor lot	350	350	10.50
Milbank, Mrs. Robbins			
Lightfoot farm	2300		
Wood and timber	200		
Lot on Silver lake	400	2900	87.00
Minich, Mrs. Gertrude			
10a. land and buildings	1300	1300	39.00
Morrison, Isabel S.			
Osgood place	1800	1800	54.00
Murdock, Leo			
Eustace lot	200	200	6.00
Murphy, Mrs. Jessie			
Munson place	800	800	24.00
New England Woodenware Co.			
100a. Morse lot	200		
Wood and timber	75	275	8.25
Newberry, Dwight			
1½a. lot and cottage	1500	1500	45.00
Nunn, Arthur J.			
Lot on Granite lake	200	200	6.00
Olson, Mary E.			
2 lots and boat house	550	550	16.50
Osgood, Charles H.			
40a 1/3 int. in Osgood farm	100		
Wood and timber	100		
265a. Beals place	500		
Wood and timber	1500		
108a Sacarappa	200		
Wood and timber	700		
90a. part of Patrick farm	200		
Wood and timber	600		
20a. 1/3 int. in Fay lot	100	4000	120.00
Parker, Mrs. Carolyn			
Land and buildings	5600	5600	168.00
Parker, Mrs. Leona			
67a. Holt Farm	1200	1200	36.00
1 female dog			
2 male dogs			

Name and Description		Valuation	Total Tax
Perroni, Matti			
20a. Buckminister lot	100	100	3.00
Partridge, Sidney			
Cottage and lot on Tolman pond	1700	1700	51.00
Patek, Dr. A. J.			
Land and buildings	3200	3200	96.00
Philbrook, George			
Cottage, on Granite lake	1200	1200	36.00
Phillips, Mrs. E. W.			
130a. Day farm	1000	1000	30.00
Plotkin, Mrs. Ethel			
Cottage on Granite lake	800	800	24.00
Public Service Co. of N. H.			
Electric lines	17566	17566	526.98
Putney and Rawson			
68a. W. L. Page place	800	800	24.00
Putney, Rawson and Thompson	200	200	6.00
Reed, Dr. Elizabeth			
Cottage and 3 Camps	1500	1500	45.00
Redmond, Margaret F.			
76a. land and buildings	1200		
Wood and timber	200	1400	42.00
Robertson Motor Co.			
50a. Priest lot	200	200	6.00
Rocco, Mrs. Maria			
275a. Knights and Richardson lot	500		
Wood and timber	500	1000	30.00
Rodgers, C. R.			
Cottage and McClure lot	2000	2000	60.00
Russell, George			
120a. Cheney lot	200		
Wood and timber	600	800	24.00
Safford, Perley			
City Hill, Champney lot, Robbins farm, Day land Powers lot, Osgood Hill, 650 acres	1300		
Wood and timber	2400	3700	111.00
Seaver, E. and A.			
100a. Robbins pasture	300	300	9.00
Seaver, Edgar			
55a. Childs place	600		
Wood and timber	600	1200	36.00
Sebastian, Josephine			
½a. lot and cottage on Granite lake	2000		
Lot on Granite lake	100	2100	63.00
Sheldon, Charles M.			
20a. Saugas meadow	150	150	4.50
Shepard, Mrs. Elizabeth			
15a. lot on Sliver lake	800	800	24.00
Shortlidge, R. J.			
148a. Carroll pasture	1000	1000	30.00
Simpson, Kenneth			
Lot and camp on Granite lake	250	250	7.50
Smith, Mrs. F. C.			
48a. land and buildings	10000		
Garage	300	10300	309.00
Smith, Philip L.			
Cottage on Upton farm	500	500	15.00
Speath, Duncan J.			
50a. land and buildings	1800	1800	54.00
Sparks, Katherine			
26a. ½ int. in Egbert farm	850	850	25.50
Spaulding, Earl			
Land and buildings	2000	2000	60.00
St. Gaudens, Homer Est.			
Lot on Silver lake	200	200	6.00
Stebbins, Roderick Jr.			
4a. cottage	2000		
70a. Beals pasture	800	2800	84.00
Swan, R. C.			
1 ¾a. land and Pollard cottage	500	500	15.00

Name and Description		Valuation	Total Tax
Sweet, Elsie J. Est.			
26a. Towne lot	100		
78a. part of Harris lot	250	350	10.50
Thayer, Lusius E. Est.			
50a. Blodgett Hill	1000	1000	30.00
Thompson, Roscoe L.			
200a. Baker farm	1000		
Wood and timber	200	1200	36.00
Tolman, Roger M.			
35a. land and buildings	700		
Wood and timber	100	800	24.00
Tribble, Joseph			
Skinner place	1700	1700	51.00
Upton, Richard O.			
10 Foxes	120	120	3.60
Vadnais Construction Co.			
90a. Felt hill lot	200		
Wood and timber	500	700	21.00
Washburn, Paul C.			
10a. cottage on Nubanusit	3800		
Garage	300	4100	123.00
Weaver, Mrs. Eleanor			
Cottage on McIntire lot	1000	1000	30.00
Wells, Wellington			
20a. White lot	200	200	6.00
Wheeler, Mura			
Brown lot and cottage	800		
Building lot	150	950	28.50
Whipple, Walter			
6a. White place	2700	2700	81.00
White, Charlotte			
Cottage on Granite lake	4500	4500	135.00
Wilder, Wilfred			
4a. part of Stone lot	50	50	1.50
Williams, W			
10a. lot and cottage on Tolman pond	3000	3000	90.00
Wright, Maybelle			
Cottage and lot on Granite lake	800	800	24.00

REPORT OF SELECTMEN

Description of Property	Valuation
Lands and buildings (exclusive of growing wood and timber),	$343,945 00
Growing wood and timber,	21,910 00
Electric plants,	17,566 00
Horses, 11,	1,575 00
Cows, 36,	3,525 00
Other neat stock, 2,	140 00
Sheep, 25,	250 00
Fur-bearing animals, 10,	120 00
Portable mill, 1,	300 00
Gasoline pumps and tanks, 6,	660 00
Stock in trade,	900 00
Mills and machinery,	1,500 00
Total valuation,	$392,391 00
Poll taxes—regular, number 101 at $2.00,	$202 00
Poll taxes—special, number 110 at $3.00,	$330 00
Total amount of taxes for local purposes to be committed to collector including town and precinct taxes, regular poll taxes and national bank stock taxes,	$11,973 73
Special poll taxes,	330 00
Total taxes to be committed to collector,	$12,303 73
Average rate of taxation per one hundred dollars valuation for all purposes,	$3 00
Amount of property valuation exempted to soldiers,	$5,500 00

Number of inventories sent out,	166
Number of inventories returned,	74

WILMER C. TOLMAN,
BERNARD F. RICHARDSON,
NEWTON D. TOLMAN,
Selectmen of Nelson.

Date June 6, 1945.

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED 1945

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.
Date June 6, 1945.

WILMER C. TOLMAN,
BERNARD F. RICHARDSON,
NEWTON D. TOLMAN,
Selectmen of Nelson.

Town officers salaries,	$400 00
Town officers expenses,	200 00
Town hall and buildings,	50 00
Police department,	50 00
Town road aid,	301 57
Town maintenance,	2,500 00
Snow removal,	1,500 00
Repairs on tractor and snow plow,	1,500 00
Calcium chloride,	400 00
Monadnock News,	50 00
Monadnock region,	40 00
Service flags,	20 00
New equipment, fire dept. $200, tools for town barn $200,	400 00
Libraries,	25 00
Old age assistance,	100 00
Memorial day,	35 00

Old home day,		50 00
County tax,		779 25
School tax,		4,994 55
Capital reserve fund—to be raised by taxation,		500 00
Total town and school appropriations,		$13,895 37
Less estimated revenues and credits:		
Interest and dividend tax,	$563 40	
Railroad tax,	36	
Savings bank tax,	40 00	
Motor vehicle permit fees,	150 00	
Cash surplus,	1,569 56	
Total revenues and credits,		753 76
		$11,572 05
Plus overlay,		401 68
Net amount to be raised by taxation,		$11,973 73
Less: Regular poll taxes at $2.00,	$202 00	
		202 00
Amount to be raised by property taxes on which tax rate is to be figured,		$11,771 73
Taxes to be commited to collector:		
Property taxes,	$11,771.73	
Regular polls at $2.00,	202 00	
Total taxes—town and precinct,	$11,973 73	
Special poll taxes at $3.00,	330 00	
Total taxes to be committed,	$12,303 73	
Tax rates,	$3 00	

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending Dec. 31, 1945

Title of Appropriations	Appropriations	*Receipts and Reimbursements	Tot. Amt. Available	Expenditures	Unexpended Balances	Over-draft
Town officers' salaries,	$400 00		$400 00	$560 00		$160 00
Town officers' expenses,	200 00		200 00	404 00		204 00
Town hall and other bldgs.,	50 00		50 00	312 63		262 63
Police dept.,	50 00		50 00	20 00	$30 00	
Fire dept.,	200 00		200 00	184 78	15 22	
Old age assistance,	100 00		100 00	99 78	22	
Town road aid,	301 57		301 57	306 88		5 31
Town maintenance,	2,500 00	$52 50	2,552 50	2,769 90		217 40
Snow removal,	1,500 00		1,500 00	1,676 86		176 86
Calcium chloride,	400 00		400 00	397 75	2 25	
Monadnock Region,	40 00		40 00	40 00		
Old Home day,	50 00		50 00	50 00		
Library,	25 00		25 00	25 00		
Monadnock News,	50 00		50 00	50 00		
Repairs on tractor,	1,500 00		1,500 00	1,401 96	98 04	
Tools for town barn,	200 00		200 00	150 88	49 12	
Capital reserve fund,	500 00		500 00		500 00	

Service flags,	20 00		20 00	00 00	20 00	
Memorial Day,	35 00		35 00	29 75	5 25	
Interest,	00 00	*172 50	172 50	172 50		
Payment on long term note,	00 00	*800 00	800 00	800 00		
County tax,	00 00	*779 25	779 25	779 25		
Town poor,	00 00		00 00	324 00		324 00
	$8,121 57	*$1,751 75	$9,925 82	$10,555 92	$720 10	$1,350 20
		52 50				720 10
			Net overdraft of appropriations,			$630 10

(Items marked with star paid from surplus)

FINANCIAL REPORT

OF THE TOWN OF NELSON
IN CHESHIRE COUNTY
For the Fiscal Year Ended Dec. 31, 1945

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

January 24, 1946.

WILMER C. TOLMAN,
NEWTON F. TOLMAN,
BERNARD F. RICHARDSON,
Selectmen.

FLORENCE TOLMAN,
Treasurer.

ASSETS

Cash:	
In hands of treasurer,	$4,089 84
Capital reserve funds: (Chap. 35—Laws 1945)	
(a) Equipment or new construction,	500 00
Unredeemed taxes:	
(b) Levy of 1944,	85 95
(c) Levy of 1943,	93 39
Uncollected taxes:	
(a) Levy of 1945,	1,231 37
(b) Levy of 1944,	925 67
(c) Levy of 1943,	116 33
(d) Previous years 1942,	7 62
(c) Previous years 1941,	10 79
Total assets,	$7,060 96
Grand total,	$7,060 96

Surplus, December 31, 1944,	$2,550 00	
Surplus, December 31, 1945,	1,469 26	

LIABILITIES

Accounts owed by the town:	
(a) Uncollected—due state when collected (1945 $96.00),	$96 00
Due to school districts:	
(a) Dog licenses,	51 20
(b) Balance of appropriation,	3,194 50
Capital reserve funds:	500 00
Trust funds, amount of principal used by town:	1,750 00
Total liabilities,	$5,591 70
Excess of assets over liabilities (surplus),	1,469 26
Grand total,	$7,060 96

RECEIPTS

Current revenue:		
From local taxes:		
1. Property taxes—current year,	$10,481 86	
2. Poll taxes—current year—regular @ $2,	138 00	
3. Poll taxes—current year—special @ $3,	234 00	
5. Total of current year's taxes collected and remitted,		$10,853 86
6. Property taxes—previous years,		997 32
7. Poll taxes—previous years—regular @ $2,		46 00
8. Poll taxes—previous year—special @ $3,		66 00
9. Interest received on taxes,		72 35
10. Tax sales redeemed,		827 91

	From state:		
	(b) For Class V highway maintenance,	$52 50	
12.	Interest and dividend tax,	803 28	
13.	Railroad tax,	40	
14.	Savings bank tax,	58 37	
17.	Fighting forest fires,	2 58	
18.	Bounties,	68 00	
	From local sources, except taxes:		
21.	Dog licenses,	51 20	
24.	Rent of town property, town hall,	3 00	
	Registration of motor vehicles, 1945 permits,	144 84	
	Total current revenue receipts,		$14,047 61
	Receipts other than current revenue:		
35.	Refunds,	62 82	
41.	Sale of calcium chloride,	4 28	
	Total receipts other than current revenue,		67 10
	Total receipts from all sources,		$14,114 71
	Cash on hand January 1, 1945,		5,643 59
	Grand total,		$19,758 30

PAYMENTS

	Current maintenance expenses:	
	General government:	
1.	Town officers' salaries,	$560 00
2.	Town officers' expenses,	404 40
5.	Expenses town hall and other town buildings,	312 63
	Protection of persons and property:	
6.	Police department, including care of tramps,	20 00
7.	Fire department, including forest fires,	219 73
8.	Insurance,	116 75
9.	Bounties,	20 60

	Health:	
12.	Vital statistics,	5 00
13.	Nelson school well,	50 19
	Highways and bridges:	
14.	Town road aid,	306 88
15.	Town maintenance (summer $2,769.90) (winter $1,676.86),	4,446 76
16.	Calcium chloride,	397 75
17.	General expenses of highway department,	1,719 39
	Libraries:	
18.	Libraries,	25 00
	Public welfare;	
19.	Old age assistance,	99 78
20.	Town poor,	324 00
	Patriotic purposes:	
22.	Memorial Day and veterans' associations,	29 75
	Recreation:	
24.	Old Home Day,	50 00
	Public service enterprises:	
27.	Cemeteries, including hearse hire,	49 25
28.	Monadnock News,	50 00
	Unclassified:	
30.	Advertising and regional associations, Monadnock Region,	40 00
31.	Taxes bought by town,	275 79
32.	Discounts, abatements and refunds,	7 53
	Total current maintenance expenses,	$9,531 68

Interest:		
34. Paid on long term notes,	$120 00	
36. Paid on principal of trust funds used by towns,	52 50	
Total interest payments,		172 50
Outlay for new construction and permanent improvements:		
44. New equipment, highway,	150 88	
Total outlay payments,		150 88
Indebtedness:		
46. Payments on long term notes,	800 00	
Total indebtedness payments,		800 00
Payments to other governmental divisions:		
51. Special poll taxes @ $3 paid to state,	429 00	
52. Taxes paid to county,	779 25	
54. Payments to school districts,	3,805 15	
Total payments to other governmental divisions,		5,013 40
Total payments for all purposes,		$15,668 46
Cash on hand December 31, 1945,		4,089 84
Grand total,		$19,758 30

SCHEDULE OF TOWN PROPERTY

Description	Value
1. Town hall, lands and buildings,	$2,000 00
Furniture and equipment,	100 00
2. Libraries, lands and buildings,	4,000 00
Furniture and equipment,	400 00

4.	Fire department equipment,	100 00
5.	Highway department, lands and buildings,	2,500 00
	Equipment,	5,000 00
9.	Schools, lands and buildings,	3,000 00
	Equipment,	200 00
Total,		$17,300 00

REPORT OF TOWN CLERK

Received from auto permits,	$144 84	
Paid treasurer,		$144 84
Received from dog licenses,	$55 00	
Less fees,	3 80	
		51 20
Paid treasurer,		$196 04

MILDRED G. QUIGLEY,
Town Clerk.

REPORT OF TAX COLLECTOR

SUMMARY OF WARRANT

Levy of 1945

—DR.—

Taxes committed to collector:			
Property taxes,	$11,771 73		
Poll taxes, regular,	202 00		
Poll taxes, special,	330 00		
Total warrant,		$12,303 73	
Added taxes:			
Poll taxes, regular,		6 00	
Poll taxes, special,		9 00	
Fines on poll taxes,		3 60	
Interest collected,		83	
Total debits,			$12,323 16

—CR.—

Remittances to treasurer:		
Property taxes,	$10,481 86	
Interest collected,	83	
Fines on poll taxes,	3 60	
Poll taxes, regular,	138 00	
Poll taxes, special,	234 00	
Abatements,	78 50	
Uncollected taxes as per collector's list:		
Property taxes,	1,231 37	
Poll taxes, regular,	62 00	
Poll taxes, special,	93 00	
Total credits,		$12,323 16

SUMMARY OF WARRANT
Levy of 1944
—DR.—

Uncollected taxes as of Jan. 1, 1945:			
Property taxes,	$925 67		
Poll taxes, regular,	52 00		
Poll taxes, special,	81 00		
		$1,058 67	
Interest collected during fiscal year,		47 38	
Fines collected on poll taxes,		4 00	
Added taxes:			
Poll taxes, regular,		2 00	
Poll taxes, special,		3 00	
Total debits,			$1,115 05

—CR.—

Remittances to treasurer:			
Property taxes,		$890 39	
Poll taxes, regular,		46 00	
Poll taxes, special,		66 00	
Interest collected during fiscal year,		47 38	
Fines on poll taxes,		4 00	
Abatements,		15 00	
Uncollected taxes as per collector's list:			
Property taxes,		38 28	
Poll taxes, regular,		2 00	
Poll taxes, special,		6 00	
Total credits,			$1,115 05

SUMMARY OF WARRANT
Levy of 1943
—DR.—

Uncollected taxes as of Jan. 1, 1946:		
Property taxes,	$116 33	
Poll taxes,	8 00	

Interest collected during fiscal year ended Dec. 31, 1945,	16 34	
Fines on poll taxes,	20	
Total debits,		$140 87

—CR.—

Remittances to treasurer during fiscal year ended Dec. 31, 1945:

Property taxes,	$106 93	
Interest,	16 34	
Fines on poll taxes,	20	
Abatements,	4 00	
Uncollected taxes,	13 40	
Total credits,		$140 87

SUMMARY OF WARRANT
Levy of 1942

—DR.—

Uncollected taxes as of Jan. 1, 1946:

Property taxes,	$7 62	
Poll taxes,	4 00	
Total debits,		$11 62

—CR.—

Abatements,	$2 00	
Uncollected taxes,	9 62	
Total Credits,		$11 62

SUMMARY OF WARRANT
Levy of 1941

—DR.—

Uncollected taxes as of Jan. 1, 1946:

Property taxes,	$10 79	
Poll taxes,	4 00	
Total debits,		$14 79

—CR.—

Uncollected taxes,	$14 79	
Total credits,		$14 79

SUMMARY OF WARRANT
Levy of 1940

Uncollected taxes as of Jan. 1, 1946:

Poll taxes,	$4 00	

SUMMARY OF WARRANT
Levy of 1939

—DR.—

Uncollected taxes as of Jan. 1, 1946:

Poll tax,	$2 00	
Total debits,		$2 00

—CR.—

Abatements,	$2 00	
Total Credits,		$2 00

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of Dec. 31, 1945, on account of the tax levies of 1939 to 1944 inclusive is correct to the best of my knowledge and belief.

FRANK E. UPTON,
Tax Collector.

SUMMARY OF TAX SALES ACCOUNTS
AS OF DECEMBER 31, 1945

—DR.—

	Tax Sale on Account of Levy of:		
	1944	1943	1942
Taxes sold to town,	$291 55	$303 63	$310 57
Interest collected after sale,	1 18	21 49	75 18
Redemption costs,	1 00	00 00	2 65
Total debits,	$293 73	$325 12	$388 40

—CR.—

Remittances to treasurer,	$207 78	$231 73	$388 40
Unredeemed taxes at close of year,	85 95	93 39	00 00
Total credits,	$293 73	$325 12	$388 40

UNREDEEMED TAXES FROM TAX SALES ON ACCOUNT OF LEVIES OF:

	1944	1943	1942
Corcoran, Chas. A.,	$53 51	$62 66	
MacBean, T. T.,	32 44	30 73	
	$85 95	$93 39	

UNCOLLECTED TAXES ON ACCOUNT OF LEVY OF 1945

Adams and O'Brien,	$18 00
Ames, Ira R.,	60 00
Bardwell, Leslie,	5 00
Barker, Sheldon,	26 00
Barker, Florence,	5 00
Barr, Ruth M.,	60 00
Beverstock, Chas.,	9 00
Boles, Alton,	59 00
Boles, Millicent,	5 00
Brown, Fred,	42 00
Carey, Forrest,	33 00
Corcoran, Chas.,	45 00
Creamer, Florence,	5 00
Creamer, Joseph,	11 00
de Bussy, Kathryn,	9 00
de Martelly, John,	2 40
Dutton, D. W.	158 00
Frazier, Clinton,	21 97
Frazier, Edna,	5 00
Frazier, William,	20 00
Frazier, Edith,	14 00
Gauthier, Fred,	6 00
Gorges, Howard,	9 00
Guillow, Willie,	38 00
Guillow, Zaidee,	5 00

Hackler, William,	18 00
Hutchins, Agnes,	5 00
Hutchins, Walter,	20 00
Jackson, Eleanor,	5 00
Kirk, Ruth,	48 00
Lovering, Gladys,	4 50
MacBean, T. L.,	30 00
Menter, Harry J. Est.,	6 00
Monroe, Florence E.	35 00
Murdough, Edward,	23 00
Murdough, Ruby,	5 00
Olson, Mary E.,	16 50
Osgood, C. C.,	20 00
Osgood, S. S. and L. A.,	15 00
Perroni, Matti,	3 00
Poland, Edgar,	8 00
Poland, John,	35 00
Poland, Rose,	5 00
Rocco, Maria,	30 00
Sherrard, W. J.,	14 00
Spaulding, Earl,	60 00
Tolman, Alice,	6 50
Tolman, Neil,	148 50
Tomkins, Howard,	15 00
Tompkins, Irene,	5 00
Towne, Edward, Est.,	15 00
Towne, Helen,	9 50
Vadnais Construction Co.,	21 00
Warner, Don,	15 50
Warneh, Grace,	38 00
Warner, John,	5 00
Weaver, Eleanor,	30 00

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of Dec. 31, 1945 on account of tax levy of 1945, is correct to the best of my knowledge and belief.

FRANK E. UPTON,
Tax Collector.

UNCOLLECTED TAXES: 1944

Curtis, R. R.,	$20 50
Lovering, G.,	3 77
Jackson, E.,	5 00
Jackson, L.,	3 00
Warner, D.,	14 43

UNCOLLECTED TAXES: 1943

Jackson, E.,	$2 00
Tolman N.,	2 00
Warner, D.,	9 40

UNCOLLECTED TAXES: 1942

Jackson, E.,	$2 00
Warner, D.,	7 62

UNCOLLECTED TAXES: 1941

Jackson, E.,	$2 00
Warner, D.,	10 79

UNCOLLECTTD TAXES: 1940

Curtis, G.,	$2 00
Curtis, M.,	2 00

TOWN TREASURER'S REPORT

RECEIPTS

Taxes,		$12,863 44
Auto permits,		144 84
Dog licenses,		51 20
Fire permits.		90
Calcium chloride,		4 28
Hedgehog bounties,		68 00
Rebate from Socony-Vacuum Co.,		3 67
Refund for double payment,		59 15
Forest fire training—state's share,		1 68
T.R.A.,		52 50
Savings bank tax,		58 37
R. R. tax,		40
Int. and div. tax,		803 28
Rent of town hall,		3 00
		$14,114 71
On hand Jan. 1, 1945,	$5,643 59	
Receipts,	14,114 71	
	$19,758 30	
Payments,	15,668 46	
Balance,	$4,089 84	

FLORENCE TOLMAN,
Treasurer.

DETAILED STATEMENT

Detail No. 1. Salaries of Town Officers:

Bernard F. Richardson, selectman,	$125 00
Newton D. Tolman, selectman,	85 00
Wilmer C. Tolman, selectman,	60 00
Frank E. Upton, tax collector,	125 00
Mildred Quigley, town clerk,	75 00
Florence B. Tolman, treasurer,	50 00
Bernard F. Richardson, health officer,	5 00
Gordon F. Tolman, moderator,	5 00
Francis Tolman, auditor,	10 00
Arvilla C. Tolman, supervisor,	5 00
Florence Tolman, overseer poor,	10 00
Frank Upton Jr., police officer,	5 00
	$560 00

Detail No. 2. Town Officers Expenses:

1945 dues to N. H. Assessors Association,	$2 00
Roy M. Pickard, legal expenses for 1944,	24 00
Sentinel Printing Co., printing town reports,	134 64
Francis Tolman, selectmans expenses,	3 20
Secretary State of N. H., justice of peace fee (town clerk),	5 00
Court of Probate, furnishing name of deceased,	10
Winfield M. Chaplin, transfer cards,	7 80
Chase's Book Store, supplies,	28 04
Palmer Insurance Agency, town officers bonds,	27 50
Frank Upton, cost of tax sale,	15 74
Tax Collectors Association, dues,	2 00
R. L. Alexander, supplies,	7 48
B. F. Richardson, telephone and postage,	13 80
B. F. Richardson, reassessing,	8 00
B. F. Richardson, running town lines (Stoddard and Antrim),	16 00

D. W. Dutton, locating stake on Stoddard line,	4 00
B. F. Richardson, rent of adding machine,	4 00
Fred M. Murdough, auto permit fees,	6 00
Mildred Quigley, auto permit fees,	12 25
Mildred Quigley, postage, envelopes and telephone,	5 00
The U. S. Auto & Truck Guide for town clerk,	4 50
Roy M. Pickard, legal expenses for 1945,	7 00
Newton F. Tolman, running town lines (Stoddard and Antrim),	16 00
Newton F. Tolman, meeting tax commission,	8 00
Wilmer C. Tolman, running town lines (Stoddard and Antrim),	16 00
Wilmer C. Tolman, meeting tax commission,	8 00
Frank Upton, meeting tax commission,	8 00
Frank Upton, postage and telephone,	1 40
Florence Tolman, expenses overseer of the poor,	1 10
Florence Tolman, expenses as treasurer,	7 85
	$404 40

Detail No. 3. Expenses of Town Hall and Other Town Buildings:

Maurice Tolman, janitor work,	$9 25
Newton Tolman, repairs on town hall,	30 37
Newton Tolman, repairs on town barn,	14 00
Public Service Co. of N. H., electricity,	139 97
Davis Oil Co., oil for town barn,	77 73
Knowlton & Stone Co., hardware for town barn,	4 54
N. F. Tolman, repairs on town barn,	36 77
	$312 63

Detail No. 4. Police Dept.:

W. L. Guillow, care of tramps,	$20 00

Detail No. 5. Highways and Bridges:

Edward F. Murdough, town maintenance,	$2,769 90
N. F. Tolman, repairs on bridge rail,	5 00
Edward F. Murdough, snow removal,	1,676 86
Gale E. Hill, welding snow plow,	8 24
M. S. Perkins Machine Co., repairs on snow plow,	64 95

Socony-Vacuum Oil Co., oil for plow,	9 23
Town of Sullivan, plowing snow 1943-4,	15 00
Town of Sullivan, plowing snow 1944-5,	26 25
Southwestern Petroleum Co., oil for tractor and plow,	188 76
Calcium chloride for Class V roads,	397 75
State of N. H., towns share of T.R.A.,	306 88
	$5,468 82

Detail No. 6. Public Welfare:

State of N. H., old age assistance,	$99 78

Detail No. 7. Town Poor:

Groceries bought at Murphys store,	$210 00
Charles Fletcher, funeral director, expenses,	114 50
	$324 50

Detail No. 8. Patriotic Purposes:

Ellis Bros. Memorial day expenses,	$22 40
G. H. Tilden & Co., Memorial day flags,	7 35
	$29 75

Detail No. 9. Cemeteries:

Maurice Tolman, care of cemetery,	$49 25

Detail No. 10. Taxes Bought by Town:

Frank E. Upton, tax collector,	$275 79

Detail No. 11. Interest:

Ada B. Upton, interest on trust funds,	$52 50
Keene National Bank, interest on long term note,	120 00
	$172 50

Detail No. 12. Final Payment on Long Term Note:

Keene National Bank,	$800 00

Detail No. 13. Payment to Other Governmental Divisions:

County treasurer, county tax,	$779 25
State treasurer, special poll tax 1944,	195 00
State treasurer, special poll tax 1945,	234 00
	$1,208 25

Detail No. 14. Bounties:

Wilmer C. Tolman,	$3 50
B. F. Richardson,	13 10
N. F. Tolman,	4 00
	$20 60

Detail No. 15. Libraries:

Wilmer C. Tolman,	$25 00

Detail No. 16. Monadnock Region Association:

Monadnock Region Association,	$40 00

Detail No. 17. Old Home Day:

Richard O. Upton,	$50 00

Detail No. 18. Refund on 1944 Taxes:

Mrs. Jessie Murphy,	$7 53

Detail No. 19. Monadnock News:

Gordon F. Tolman,	$50 00

Detail No. 20. Vital Statistics:

Mildred Quigley,	$5 00

Detail No. 21. Special Appropriation $200.00:

American La-France Corp., 200 ft. hose and fog nozzle,	$152 28
James A. Coffin, Foamite fire extinguisher and charges for same,	32 50
	$184 78

Detail No. 22. Expenses Fire Dept.:

James A. Coffin, fire extinguisher liquid,	$15 00
Knowlton & Stone Co., fire extinguisher liquid,	15 00
B. F. Richardson, fire training meeting at Harrisville,	3 35
B. F. Richardson, fire permits for 1945,	1 60
	$34 95

Detail No. 23. Nelson School Well:

B. F. Richardson, labor,	$12 00
A. Quigley, labor,	11 00
Stickney Plumbing Co., pipe and pump,	24 91
Knowlton & Stone, cement for well,	2 28
	$50 19

Detail No. 24. Special Appropriation for Tractor and Plow ($1,500) Repairs:

G. H. Aldrich & Sons, insurance on tractor to Boston and return,	$16 00
Sam Garnett, trucking,	70 00
B. F. Richardson, trip to Boston with tractor,	8 00
N. F. Tolman, work on tractor and plow,	5 00
Perkins-Eaton Co., work on tractor,	1,302 96
	$1,401 96

Detail No. 25. Insurance on Town Buildings and Books:

Mason Insurance Co.,	$112 25
G. H. Aldrich & Sons, insurance on books,	4 50
	$116 75

Detail No. 26. Special Appropriation for Tools $200.00:

Sanel Auto Parts Co.,	$150 88

Detail No. 27. Schools:

School district.	$3,805 15

REPORT OF ROAD AGENT

MAINTENANCE

Jan. 1, 1945 to Jan. 1, 1946

Edward Murdough, 570 hrs. @ 80c,	$456 00
Percy Flood, 449 hrs. @ 75c,	336 77
Joseph Creamer, 244 hrs. @ 75c,	183 02
Earl Barrett, 241½ hrs. @ 75c,	181 15
Lewis Jackson, 278½ hrs. @ 75c,	208 89
Harold Tompkins, 224½ hrs. @ 75c,	168 38
Merril Jackson, 31 hrs. @ 75c,	23 25
Leonard Frazier, 32½ hrs. @ 75c,	24 38
Claude Hutchins, 26 hrs. @ 75c,	19 50
Clyde Hutchins, 73 hrs. @ 75c,	54 75
Reginald Jackson, 24 hrs. @ 75c,	18 00
Terry Quigley, 5 hrs. @ 75c,	3 75
Richard Creamed, 30½ hrs. @ 75c,	30 38
Edward Murdough, truck, 340½ hrs. @ $1.10,	374 55
Sam Smith and truck, 4 hrs. @ $1.85,	7 40
Edgar Straw and truck, 22½ hrs. @ $3.00,	67 50
Sam Smith and truck 9 hrs. @ $2.10,	18 90
Charles Beauregard and truck, 9 hrs. @ $2.40,	21 60
Franklin Hildreth and truck, 8 hrs. @ $2.10,	16 80
Edward Murdough and truck, 22½ hrs. @ $2.40,	54 00
Sam Garnett and truck, 10½ hrs. @ $2.10,	22 05
Neil Atkins, shovel, 25 hrs. @ $5.00,	125 00
Town of Stoddard, wheel for scrapper,	5 00
F. M. Johnson Lumber Co., 103 ft. bridge plank,	8 57
Arthur Whitcomb, tar patch,	13 00
John Priest, use of lime spreader,	4 00
Ethel Priest, 147 yds. gravel @ 10c,	14 70
Ben Hastings, 78 yds. gravel @ 10c,	7 80
Edward Murdough, telephone calls,	3 99
Murphys Store, 5 gal. gas,	1 13
Socony-Vacuum Oil Co., 500 gal. gas and 13 gal. oil,	91 73

Spencer Hardware, tools and spikes,	8 20
Gale Hill, welding and labor on scraper,	4 75
Wilmer Tolman, 229 yds. gravel @ 10c,	22 90
Louise Richie, 24 yds. gravel @ 10c,	2 40
Ephriam Weston, 94 yds. gravel @ 10c,	9 40
M. S. Perkins, building up grousers,	91 00
Clyde A. Coombs, parts for tractor,	32 43
Amount expended,	$2,771 90
Amount drawn from town,	$2,769 90

EDWARD MURDOUGH,
Road Agent.

SNOW REMOVAL

Jan. 1, 1945 to Jan. 1, 1946

Edward Murdough, 23 hrs. @ 65c,	$14 95
Percy Flood, 57 hrs. @ 60c,	34 20
Merril Jackson, 76½ hrs. @ 60c,	45 90
Frank Upton Jr., 13 hrs. @ 60c,	7 80
Lewis Jackson, 6 hrs. @ 60c,	3 60
Walter Hutchins, 347 hrs @ $1.00,	347 00
Newt Tolman, 20½ hrs. @ 60c,	12 30
Reginald Jackson, 9 hrs. @ 60c,	5 40
Clyde Hutchins, 183 hrs. @ 60c,	109 80
Claude Hutchins, 162 hrs. @ 60c,	97 20
Edward Murdough and truck, 49 hrs. @ $1.60,	78 40
Frank Upton Jr. and truck, 11 hrs. @ $1.60,	17 60
Arthur Whitcomb, 9.15 T. sand @ 22c,	2 01
Edward Murdough, charging battery and tel. calls,	5 98
Johnson Motor Parts, valve job on tractor,	7 40
Gates Garage, repairing tractor,	82 60
Edward Murdough, paid Goodyear Store for battery,	8 00
Clyde Coombs, parts for tractor,	13 45
Murphys Store, 7 gals, alcohol,	8 45
Murphys Store 115½ gals. gas 15 qts. oil,	32 03
Consolidated Steel, cutting edges,	62 14
Spencer Hardware, bolts and nuts,	3 73
Davis Store, 40 gal. gas,	8 80
Perley Wilcox, parts for tractor,	7 95

Southwestern Petroleum, grease and oil,	110 85
Socony-Vacuum Oil Co., 440 gal. gas,	70 84
Goodyear Store, 2 sealed beam lights,	7 60
Wilson Welding Service, work on tractor,	21 00
Edward Murdough, 6 light bulbs,	65
M. S. Perkins, welding and repairing tractor,	59 15
Edward Murdough, 53½ hrs. @ 80c,	42 80
Edward Murdough, 154 hrs. @ $1.00,	154 00
Percy Flood, 127 hrs. @ 75c,	95 25
Harold Tompkins, 6 hrs. @ 75c,	4 50
Clyde Hutchins, 11 hrs. @ 75c,	8 25
Edgar Poland, 7½ hrs. @ 75c,	5 63
Claude Hutchins, 16 hrs. @ 75c,	12 00
Edward Murdough, truck, 9 hrs. @ $1.10,	9 90
Edward Murdough, truck, 35 hrs. @ $1.60,	56 00
Amount expended,	$1,674 11
Amount drawn from town,	1,676 86

EDWARD MURDOUGH,
Road Agent.

REPORT OF SUPERINTENDENT AND SEXTON 1945

NELSON VILLAGE CEMETERY

Sup't and Sexton—Maurice D. Tolman

APRIL	
Maurice D. Tolman, 2 days, 3 hours,	$14 25
MAY	
Maurice D. Tolman, 1 day, 4 hours,	9 00
JUNE	
Maurice D. Tolman, 1 day, 3 hours,	8 25
AUGUST	
Percy Flood, painting gates, 5 hours,	3 75
	$35 25
Received from trust funds,	$35 25

DETAILED ACCOUNT

1945

APRIL		
April 7 3 hours,	$2 25	
April 11 4 hours,	3 00	
April 13 4 hours,	3 00	
April 18 4 hours,	3 00	
April 24 4 hours,	3 00	
		$14 25
MAY		
May 7 4 hours,	$3 00	
May 9 4 hours,	3 00	
May 19 4 hours,	3 00	
		$9 00

JUNE

June 8	4 hours,	$3 00	
June 9	3 hours,	2 25	
June 12	4 hours,	3 00	
			$8 25

AUGUST

August 28	5 hours. Percy Flood, painting gates,		3 75
			$35 25

CUTTING CEMETERY HAY

M D. Tolman:

Aug. 1	4 hours.	
Aug. 2	4 hours.	
Aug. 3	4 hours.	
Aug. 4	2 hours.	
Aug. 9	4 hours.	
Aug. 11	7 hours.	
Aug. 12	4 hours.	
	29 hours, 75c, per hour,	$21 75

Percy Flood:

Aug. 6	4 hours.	
Aug. 8	7 hours.	
Aug. 9	4 hours.	
Aug. 10	4 hours.	
Aug. 11	7 hours.	
Aug. 13	4 hours.	
	30 hours, 75c per hour,	22 50
Aug. 8	Roger Tolman tractor mowing 2 hrs.,	5 00
		$49 25

REPORT OF TRUST FUNDS, TOWN OF NELSON

ON DECEMBER 31, 1945

Date of Creation	Trust Funds Purpose of Creation	How Invested	Amount of Principal	Rate of Per Cent Interest	Balance of Income on Hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1902	Melville Cemetery Trust Fund	Loaned Town‡	$200.00	3%	$31.10	$6.74	$5.25	$32.59
1903	Bancroft Cemetery Trust Fund	Loaned Town‡	100.00	3%	11.96	3.29	2.25	13.00
1906	Whitney Cemetery Trust Fund	Loaned Town‡	50.00	3%	7.78	1.68	.75	8.71
1908	Charles Atwood Cemetery Trust Fund	Loaned Town‡	50.00	3%	5.05	1.58	.75	5.88
1909	Flora Bryant Cemetery Trust Fund	Loaned Town‡	50.00	3%	11.70	1.78	.75	12.73
1910	Russell Kittredge Cemetery Trust Fund	Loaned Town‡	100.00	3%	13.10	3.32	1.50	14.92
1921	James Derby Cemetery Trust Fund	Loaned Town‡	300.00	3%	33.60	9.78	1.50	41.88
1923	Wilson Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2½%	12.31	2.81	.75	14.37
1928	Isaac White Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	50.00	2½%	4.77	1.37	.75	5.39
1932	Henry Melville Cemetery Trust Fund	$900 loaned town‡ $1,100 dep. Chesh. Co. Savings Bank	2,000.00	3% 2½%	208.93	59.86	20.25	248.54
1932	Henry Melville Library Trust Fund	Deposited in Cheshire Co. Savings Bank	1,000.00	2½%		25.15	25.15	
1933	Delia H. Snow Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2½%	14.38	2.87	.75	16.50
	Totals		$4,100.00		$354.68	$120.23	$60.40	$414.51

‡Note given.

CORA J. TOLMAN,
ALFRED L. STRUTHERS,
ADA B. UPTON,
} **Trustees.**

LIBRARY REPORT

Jan. 1 to Dec. 31, 1945

Total number of volumes in library,	3,735
Number of volumes purchased,	15
Number of volumes presented,	29
Number of library volumes circulated,	613
Number of periodicals circulated,	176
Number of volumes, lent by Extension Service, circulated,	142
Total number of volumes and periodicals circulated,	931
Fines collected,	$1 18
Return postage on 4 lots of books, borrowed from State Library Extension Service,	$2 34

ALICE W. SHARPLES,
Librarian.

LIBRARY FINANCIAL REPORT

RECEIPTS

On hand Jan. 31, 1945 cash,	$18 13
White fund,	66 46
Interest on Melville fund 1944,	25 15
Town appropriation,	25 00
Dividends from Tel. and Tel. stock,	81 00
Fines,	1 18
	$216 92

PAYMENTS

Librarian service,	$52 00
Alice W. Sharples, books,	22 86
Mason Ins. Agency, books and building for three years,	23 00
Palmer Ins. Agency, building,	9 00
Electric heater,	7 80
W. H. Sharples, janitor,	9 75
	$124 41
Bal. in treasury Dec. 31, 1945,	$92 51

TOWN HALL

Report of Maurice D. Tolman Janitor 1945

Mar. 12	Care of hall and fire, check list,	$1 00
Mar. 13	Care of hall and fire, town meeting,	1 25
Apr. 14	to May 14, flag service,	2 00
Apr. 16	Care of hall and fire, selectmen,	1 25
Aug. 8	Removed grass around buildings,	1 50
Aug. 15	Care of hall, picnic dance,	1 00
Dec. 31	Care of hall and fire,	1 25
		$9 25

August 15 received $3.00 one dance rent.

AUDITOR'S REPORT

I hereby certify that I have examined the accounts of the Selectmen, Trustees of Trust Funds, Town Treasurer, Town Clerk, Road Agent, Tax Collector, Library Financial Report and Superintendent of the Cemetery and Sexton and find them correctly cast and properly vouched.

FRANCIS TOLMAN,
Auditor.

THE STATE OF NEW HAMPSHIRE

SCHOOL WARRANT

To the Inhabitants of the School district in the town of Nelson qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 12th day of March 1946, at 1:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.

2. To choose a Clerk for the ensuing year.

3. To choose a Member of the School Board for the ensuing three years.

4. To choose a Treasurer for the ensuing year.

5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.

6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.

7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.

8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.

9. To see if the district will vote to raise and appropriate the sum of three hundred and fifty dollars for special repairs on the floor and sills of the Munsonville School.

To transact any other business that my legally come before said meeting.

Given under our hands at said Nelson this 28th day of January 1946.

JOHN POLAND,
ARVILLA C. TOLMAN,
LULU M. ROWE,
School Board.

A true copy of Warrant—Attest:

JOHN POLAND,
ARVILLA C. TOLMAN,
LULU M. ROWE,
School Board.

REPORT OF SCHOOL BOARD

FINANCIAL REPORT

For Year Ending June 30, 1945

RECEIPTS

Equalization fund (state aid),		$549 34
Income from local taxation:		
For support of elementary schools,	$2,989 00	
For payment of high school tuition,	400 00	
For salaries of district officers,	55 00	
For payment of per capita tax,	72 00	
Other obligations imposed by law or established by district,	70 10	
Special appropriations,	250 00	
		$3,836 10
From sources other than taxation:		
Dog licenses (from selectmen),		69 05
Total receipts from all sources,		$4,454 49
Cash on hand at beginning of year, July 1, 1944,		114 34
Grand total,		$4,568 83

PAYMENTS

Administration:	
Salaries of district officers,	$55 00
Superintendent's excess salary,	83 71
Expense of administration,	29 17

Instruction:	
Teachers salaries,	2,017 42
Taxes withheld on salaries,	246 80
Text books,	49 00
Scholars' supplies,	71 76
Flags and appurtenances,	5 00
Other expenses of instruction,	27 83
Operation and maintenance:	
Janitor service,	159 00
Fuel,	231 00
Water, light, janitor's supplies,	18 70
Minor repairs and expenses,	136 50
Special activities:	
Medical inspection,	110 24
Transportation of pupils,	573 15
High school tuition,	116 84
Elementary tuition,	15 00
Fixed charges:	
Per capita tax,	72 00
Outlay for construction and equipment:	
Alterations of old buildings,	123 45
New equipment,	58 70
Total payments for all purposes,	$4,200 27
Total cash on hand at end of year (June 30, 1945),	368 56
Grand total,	$4,568 83

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 24 of the Chapter 82

of the Revised Laws of New Hampshire 1942, and upon forms prescribed by the State Tax Commission.

JOHN POLAND,
LULU M. ROWE,
ARVILLA C. TOLMAN,
School Board.
JOHN H. FRYE,
Superintendent.

June 30, 1945.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Nelson of which this is a true summary for the fiscal year ending June 30, 1945, and find them correctly cast and properly vouched.

FRANCIS W. TOLMAN,
Auditor.

June 30, 1945.

SCHOOL TREASURER'S REPORT

Cash on hand June 30, 1944,	$114 34
Received from selectmen,	3,836 10
Dog tax,	69 05
State aid,	549 34
Total receipts,	$4,568 83
Less school board orders paid,	4,200 27
Balance on hand June 30, 1945,	$368 56

FLORENCE TOLMAN,
District Treasurer.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Nelson, of which the above

is a true summary for the fiscal year ending June 30, 1945 and find them correct in all respects.

FRANCIS W. TOLMAN,
Auditor.

July 10, 1945.

SCHOOL BOARD'S ESTIMATE 1946-1947
SCHOOL DISTRICT OF NELSON

Expenditures:		
For the support of schools,		$4,289 00
Other statutory requirements:		
Salaries of district officers,	$75 00	
Truant officer and school census,	5 00	
High school tuition,	630 00	
Superintendent's excess salary,	85 72	
Per capita tax,	82 00	
Other obligations imposed by law or established by the district,	130 00	
		1,007 72
Total amount to meet school board's budget,		$5,296 72
Estimated income:		
Balance June 30, 1946,	$900 00	
State aid (December 1946),	500 00	
Dog tax,	60 00	
		1,460 00
Assessment required to balance budget,		$3,836 72
Special appropriations proposed:		
For repairs on floor and sills of the Munsonville school,		350 00
Total assessment,		$4,186 72

JOHN POLAND,
ARVILLA C. TOLMAN,
LULU M. ROWE,
School Board.

Nelson, New Hampshire, January 11, 1946.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Nelson:

I herein submit my third annual report as superintendent of schools.

The fundamental purpose of the American Constitution, as defined in the preamble, "to promote the general welfare," placed heavy responsibilities on all institutions for public education. Now that we have plunged into the Atomic Era a higher level of universal education is imperative.

"The men and women in uniform are coming home having finished the gigantic job of making human freedom possible. Victory in the war against ignorance necessitates another great invasion in which the penalties of failure are as grave as that of a military disaster. The knowledge, the skills and the understandings gained by our young people in the next few years will determine whether this country can or will solve the difficult social, economic, and political problems that make peace possible. The implications of all of this is very clear. The teachers have a key position in the most essential business of all. These commandoes of the peace must be well trained and equipped if their mission of 'the general welfare' is to be accomplished."

At the White House Conference on Rural Education in 1944 some interesting facts were revealed. Although the rural children of school age constitute more than half of such children in the nation they have only 38 percent of the available funds for the support of schools. The average salary of rural school teachers is less than one half that of urban teachers. The number of high school graduates is about fifty percent higher in urban schools. The per pupil investment in equipment and property is lower in rural areas but the per pupil daily cost is greater than in urban areas. This idea of contributing more and receiving less is not democratic.

The teacher shortage is at present our most serious problem. The small community without an experienced resident teacher faces a critical situation. The laxity of parents, the problem of janitor service, the lack of a boarding place for the teacher and the present scarcity of improvements are factors

that do not inspire good work. The support of the taxpayers is essential but not the only requirement for good schools.

CLASSIFICATION AND ORGANIZATION

Nelson Village School

Grades	1	2	3	4	5	6	7	8	Totals
Promotions June 1945,	2	2	0	3	0	1	1	2	11
Enrollment Sept. 1945,	0	2	2	1	3	0	1	1	10

Munsonville School

Grade	1	2	3	4	5	6	7	8	Totals
Promotions June 1945,	4	3	0	3	1	3	5	0	19
Enrollment Sept. 1945,	3	5	3	0	3	1	2	4	21

Mrs. Gladys Hurlbutt of Wilmot, N. H. resigned as teacher at the Munsonville School in June and was replaced by Mrs. Eva McCullough of Keene in September 1945. Miss Josephine Stewart of Hinsdale has started her second year of successful teaching in the village school.

EIGHTH GRADE GRADUATES

June 1945

BEVERLEY CREAMER

TERRANCE QUIGLEY

HONOR ROLL

James Marnell was neither absent nor tardy for the entire school year.

STATISTICS FOR THE SCHOOL YEAR 1944-1945

Total length of school year in weeks,	36
Number of pupils registered,	42
Number of half days schools were in session,	340
Number of half days schools were closed,	20
Average membership in the schools,	34.71
Average attendance,	32.04
Percent of attendance for Nelson schools,	92.30

Percent of attendance for supervisory union,	94.08
Number of tardinesses,	32
Number of pupils not absent nor tardy,	1
Number of visits made by school nurse,	18
Number of visits made by school board members,	15
Number of visits made by superintendent,	29
Number of visits made by citizens,	85
Number of pupils transported by district,	5

In conclusion, I wish to thank the teachers, parents, citizens and school officials for their cooperation.

Respectfully submitted,

JOHN H. FRYE,
Superintendent of Schools.

Marlborough, N. H. January 28, 1946.

REPORT OF THE SCHOOL NURSE

Mr. John H. Frye, Superintendent of Schools:

My report of the health work for 1945 follows:

Total number of pupils examined Oct.,	31
Number with defective vision,	5
Number with defective teeth,	19
Number with symptoms of diseased tonsils,	2
Number with defective breathing,	1
Number with poor posture,	1

CORRECTIONS DURING THE YEAR

Number with defective vision corrected to glasses,	5
Number with defective teeth treated,	7
Number with diseased tonsiles operated upon,	1
Number of hearing tests with the audiometer,	17
Number of school visits,	29
Number of home visits,	6
Weighed and measured,	34

First aid kits refilled.

In conclusion, I thank the Superintendent of Schools, Members of the Board of Education, Teachers, Parents and pupils for their interest and cooperation.

Respectfully submitted,

MARGARET E. HARRIS, R. N

VITAL STATISTICS

At the request of the Selectmen, there is submitted herewith a transcript of the births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1945.

BIRTHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1945

Date of Birth.	Name of Child (if any.)	Sex and Condition.			Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Mother.	Birthplace of Father.
		Male or Female.	Living or Stillborn.	No. of child 1st, 2d, etc.					
Sept. 21	Pearl Emma	F	L	4	William H. Frazier	Edith M. Pearl	Carpenter	Chesterfield, Mass.	Manchester

Marriages Registered in the Town of Nelson, N. H., for the Year Ending Dec. 31, 1945

Date of Marriage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage	Age in years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	Condition.*	Name, Residence and Official Station of person by whom married.
Sept. 3	Harrisville	James O. Farwell	Nelson	28	U. S. Army	Harrisville	Oren L. Farwell Emo M. Ruffle	Harrisville Nelson	1st	Rv A B Whitney
		Eleanor M. Erikson	Marlboro	26	Inspector	Marlboro	Eric H. Erikson Nellie Fitzwilliam	Sweden Scotland	1st	Peterborough
Oct. 26	Nelson	Ralph G. Page	Nelson	42	Dance instr'or	Nelson	George Page Laura E. Dunn	Perkinsville, Vt. New London, Ct.	1st	Rv B E Gale
		Ada Novak	New York, N. Y.	38	Ass't Camp Director	New York, N. Y.	Morris Novak Jane Samuels	Rumania Rumania	1st	Salem, Mass.

*What marriage—Whether 1st, 2nd, etc.

DEATHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1945

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.	Sex and Cond'n		Place of Birth.		Name of Father.	Maiden Name of Mother.
		Years.	Months.	Days.		Male or Female.	S., M., W.*	Father.	Mother.		
Mar. 8	Edward Towne	83	7	1	Harrisville	M	W	Dublin	Nelson	Cornelius Towne	Lucy Seaver
" 30	Lizzie A. Osgood	73	10	15	Nelson	F	S	Nelson	Nelson	Geo. W. Osgood	Melancy L. Tolman
Apr. 8	Abilene P. Page	89	11	21	Stoddard	F	W	Stoddard	Stoddard	Joshua Conant	Eliza Reed
" 17	George E. Towne	54	9	12	Troy	M	M	Marlboro	Saxton's River, Vt.	Burton E. Towne	Hattie C. Cota
June 23	Sarah E. Mansfield	88	9	29	Munsonville	F	W	Sullivan	Henniker	Ezra Wilder	Elizabeth Harthorn
July 24	Carlotta Messenger	76	2	7	Stoddard	F	S	Stoddard	Stoddard	Erskine Messenger	Rhoda Cutter
Oct. 14	Clinton I. Frazier	39	1	17	Munsonville	M	M	Manchester	Keene	William Frazier	Florence Bridge

*Single, married or widowed.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

MILDRED G. QUIGLEY,
Town Clerk.